

CHART F-1: COLLECTION AND ADJUSTMENT RECORD LAYOUT

OMB Control No: 0970-0161 Expiration Date: xx/xx/xxxx

Field Name	Location	Length	A/N	Comments
Submitting State Code	1-2	2	A	This field contains the state abbreviation that was sent to OCSE by the state and stored on the OCSE Case Master File.
Local Code	3-5	3	A/N	This field contains the local code that was sent to OCSE by the state and stored on the OCSE Case Master File.
SSN	6-14	9	N	This field contains the Social Security number that was sent to OCSE by the state and stored on the OCSE Case Master File.
Case ID	15-29	15	A/N	This field contains the case identification that was sent to OCSE by the state and stored on the OCSE Case Master File.
NCP Last Name	30-49	20	A/N	This field contains the NCP last name that was sent to OCSE by the state and stored on the OCSE Case Master File.
NCP First Name	50-64	15	A/N	This field contains the NCP first name s that was sent to OCSE by the state and stored on the OCSE Case Master File.
Certified Arrearage Amount	65-75	11	N	This field contains the arrearage amount that is stored on the OCSE Case Master File at the time of certification. The certified arrearage amount is a signed positive numeric amount with two decimal places assumed.
Collection Amount	76-86	11	N	This field contains the amount of the offset that was sent to OCSE on the BFS Collection Record. The collection amount is a signed positive numeric amount with two decimal places assumed. If the Collection Amount Field contains a value greater than zero, the adjustment amount is zeroes.
Adjustment Amount	87-97	11	N	This field contains the amount of the adjustment that was sent to OCSE on the BFS Collection Record. The adjustment amount is a signed positive numeric amount with two decimal places assumed. If the adjustment amount contains a value greater than zero, the collection amount is zeroes.

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Field Name	Location	Length	A/N	Comments
Adjustment Year	98-101	4	N	This field contains the year during which the offset originated that was sent to OCSE on the BFS Collection Record. The adjustment year is in the CCYY format. If the adjustment amount is greater than zero, this field contains a valid year. If the collection amount is greater than zero this field is zeroes.
Offset Year	102-105	4	N	This field contains the current processing year when the offset occurred, in the CCYY format.
Return Indicator	106	1	A	This field contains the return indicator that was sent to OCSE on the BFS Collection Record. The return indicator identifies whether or not this is a joint return. Spaces are returned in this field for an adjustment record. Y – joint return N – not a joint return
Case Type Indicator	107	1	A	This field contains the Case Type indicator that was sent to OCSE by the state and stored on the OCSE Case Master File.
Filler	108-112	5	A/N	Space filled.
Payment Name	113-147	35	A/N	If the collection amount is greater than zero, this field contains the name on the BFS Payment Record. If the return indicator is equal to ‘Y’, this field may contain both NCP and/or other name(s). If the adjustment amount is greater than zero, this field contains spaces.
Payment Street Address	148-182	35	A/N	If the collection amount is greater than zero, this field contains the payment street address that was sent to OCSE on the BFS Collection Record. If the adjustment amount is greater than zero, this field contains spaces.
Payment City and State	183-207	25	A/N	If the collection amount is greater than zero, this field contains the payment city and state that was sent to OCSE on the BFS Payment Record. If the adjustment amount is greater than zero, this field contains spaces.

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Field Name	Location	Length	A/N	Comments
Payment Zip Code	208-216	9	N	If the collection amount is greater than zero, this field contains the payment Zip Code that was sent to OCSE on the BFS Payment Record. If the adjustment amount is greater than zero, this field contains spaces.
Offset Type	217-219	3	A	This field identifies the type of offset or adjustment that applied. Valid values are: MPY – Manual Payment RET – Federal Retirement TAX – Tax Refund Offset VEN – Vendor Payment/Miscellaneous
Fee Amount	220-224	5	N	This field contains the service fee amount for an offset that was sent to OCSE on the BFS Collection Record. The fee amount is a signed positive numeric amount with two decimal places assumed. If the collection amount contains a value greater than zero, the fee amount is non-zeroes. If the offset type is 'MPY' or if the amount of the offset is less than the fee amount, the fee amount is zeros.
Injured Spouse Indicator	225	1	A	This field contains the injured spouse indicator that was sent to OCSE on the BFS Collection Record. The injured spouse indicator identifies if an injured spouse allocation has been processed. Y – processed injured spouse allocation. N – no information is available, or no injured spouse allocation has been filed. This field is only populated for joint return offset records, that is, position 106 is a 'Y' and position 107 is an 'N'. If the record is for a single return offset or any adjustment record, the field contains a space.

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Field Name	Location	Length	A/N	Comments
Zero Balance Delete Indicator	226	1	A	This field contains the zero balance delete indicator that was set by OCSE to show that an offset reduced the modified arrearage amount for a case to zero. The case is deleted at OCSE but not BFS. Y – case deleted by the offset. N – all other records, including adjustments and offsets that did not reduce the modified arrearage amount to zeros.
TOP Trace Number	227-236	10	A/N	The trace number assigned to an offset collection by BFS and returned as an identifier with a collection or associated adjustment.

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Field Name	Location	Length	A/N	Comments
BFS Offset Month Day or Reversal Reason Code	237-240	4	A/N	<p>For offsets:</p> <ul style="list-style-type: none"> • This field contains the BFS month day (MMDD) of the tax offset. • This field contains spaces for administrative offset. <p>For reversals, this field contains one of the following codes:</p> <ul style="list-style-type: none"> • Spaces – BFS did not include a tax offset reversal reason code. • 0001 – IRS Injured Spouse. Reversal is from an injured spouse claim. • 0002 – IRS Other Reason. Reversal is for a reason other than injured spouse. Reversal could be due to tax fraud but BFS did not include additional information in the record. • 0003 – State-Approved IRS Partial Reversal. Reversal is older than six months from the BFS offset date. In accordance with Treasury's six-month rule, BFS contacted the state to confirm it retained a partial offset amount, and BFS reverses accordingly. • 0004 – State-Approved IRS Full Reversal. Reversal is the same scenario as Reversal Reason Code '0003' with the exception that the state confirms it retained the full offset amount, and BFS reverses accordingly. • 0005 – BFS Initiated Reversal. BFS manually processed the reversal or the obligor was due a partial offset (for example, zero balance delete) of a larger tax refund and did not receive the remaining payment amount because of a bad address or incorrect bank account (if electronically deposited). • 0006 – (No longer in use.)

CHART F-2: COLLECTION AND ADJUSTMENT CONTROL RECORD LAYOUT

OMB Control No: 0970-0161 Expiration Date: x/xx/xxxx

Field Name	Location	Length	A/N	Comments
Submitting State Code	1-2	2	A	This field contains the state abbreviation that was sent to OCSE and stored on the OCSE Case Master File.
Filler	3-5	3	A/N	Space Filled.
Total Control	6-14	9	A/N	This field is a constant field and contains 'TOTAL' to identify this record as the Collection and Adjustment Control Record.
Filler	15-34	20	A/N	Space Filled.
Total Adjustments	35-49	15	N	This field contains the total number of adjustments that were processed.
Total Collections	50-64	15	N	This field contains the total number of collections that were processed.
Total Certified Arrearage Amount	65-75	11	N	This field is an accumulation of the certified arrearage amounts that were processed. The total certified arrearage amount is a signed positive numeric amount with two decimal places assumed.
Total Collection Amount	76-86	11	N	This field is an accumulation of the collection amounts that were processed. The total collection amount is a signed positive numeric amount with two decimal places assumed.
Total Adjustment Amount	87-97	11	N	This field is an accumulation of the adjustment amounts that were processed. The total adjustment amount is a signed positive numeric amount with two decimal places assumed.
Total Net Amount	98-108	11	N	This field contains the total collection amount minus the total adjusted amount. The total net amount is a signed positive numeric amount with two decimal places assumed.
OCSE Cycle Number	109-114	6	A/N	The year and cycle number for this file of collections and adjustments. The format of the field is CCYYNN where CC is century, YY is calendar year, and NN is the cycle number.
Filler	115-240	126	A/N	Space filled.